



House of Representatives

General Assembly

File No. 584

January Session, 2011

House Bill No. 6559

House of Representatives, April 19, 2011

The Committee on Finance, Revenue and Bonding reported through REP. WIDLITZ of the 98th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

AN ACT CONCERNING A MUNICIPAL OPTION TO SEND MUNICIPAL TAX BILLS VIA ELECTRONIC MAIL.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-130 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2011*):

3 (a) When any community, authorized to raise money by taxation,
4 lays a tax, it shall appoint a collector thereof; and the selectmen of
5 towns, and the committees of other communities, except as otherwise
6 specially provided by law, shall make out and sign rate bills containing
7 the proportion which each individual is to pay according to the
8 assessment list; and any judge of the Superior Court or any justice of
9 the peace, on their application or that of their successors in office, shall
10 issue a warrant for the collection of any sums due on such rate bills.
11 Each collector shall mail, send by electronic mail as provided in
12 subsection (c) of this section, or hand to each individual from whom
13 taxes are due a bill for the amount of taxes for which such individual is
14 liable and shall attach thereto a statement of the year and amount of all

15 back taxes for which such individual is liable. In addition, the collector
 16 shall include with such bill, using one of the following methods (1)
 17 attachment, (2) enclosure, or (3) printed matter upon the face of the
 18 bill, a statement of state aid to municipalities which shall be in the
 19 following form:

20 The (fiscal year) budget for the (city or town) estimates that
 21 Dollars will be received from the state of Connecticut for various state
 22 financed programs. Without this assistance your (fiscal year) property
 23 tax would be (herein insert the amount computed in accordance with
 24 subsection (b) of this section) mills.

25 Failure to send out any such bill or statement shall not invalidate the
 26 tax.

27 (b) The mill rate to be inserted in the statement of state aid to
 28 municipalities required by subsection (a) of this section shall be
 29 computed on the total estimated revenues required to fund the
 30 estimated expenditures of the municipality exclusive of assistance
 31 received or anticipated from the state.

32 (c) No collector may send a rate bill by electronic mail unless the
 33 taxpayer has affirmatively indicated to the collector such taxpayer's
 34 assent to receiving rate bills by electronic mail.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2011	12-130

FIN *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 12 \$	FY 13 \$
Various Municipalities	Potential Savings	Less than \$50,000	Less than \$50,000

Explanation

Municipalities choosing to send tax bills and statements by electronic mail will experience savings associated with printing, postage and supplies to the extent that taxpayers assent to receiving the bills and statements electronically.

Potential savings in a given municipality would depend upon the number of its taxpayers, as well as the proportion providing assent to electronic receipt. Based on average per unit costs of \$1.00 - \$1.50, and an assumed maximum participation rate of fifty percent, savings for the largest cities would not be anticipated to exceed \$50,000.

The Out Years

State Impact: None

Municipal Impact:

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation, postage rates and the number of participating taxpayers.

OLR Bill Analysis**HB 6559*****AN ACT CONCERNING A MUNICIPAL OPTION TO SEND MUNICIPAL TAX BILLS VIA ELECTRONIC MAIL.*****SUMMARY:**

By law, municipal tax collectors must mail or hand deliver to anyone from whom property taxes are due a (1) bill for current taxes and (2) statement of the year and amount of any back taxes due. This bill allows them to send the bill and statement by email, as long as the taxpayer consents to receiving tax bills electronically.

EFFECTIVE DATE: October 1, 2011

BACKGROUND***Related Bills***

The Planning and Development Committee favorably reported (1) HB 5256 (File 172), which allows municipal tax collectors to send tax bills by email and (2) SB 518 (File 501), which allows taxpayers to electronically file and sign their annual personal property declarations with municipal assessors for property tax purposes.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 52 Nay 0 (04/07/2011)